



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title):

- **WAC 458-20-100 (Appeals, small claims and settlements)**
- **WAC 458-20-10001 (Adjudicative proceedings -- Brief adjudicative proceedings -- Wholesale and retail cigarette license revocation or suspension -- Certificate of registration (tax registration endorsement) revocation)**
- **WAC 45-20-10002 (Adjudicative proceedings -- Formal adjudicative proceedings -- Log export enforcement actions pursuant to chapter 240-15 WAC -- Orders to county officials issued pursuant to RCW 84.08.120 and 84.41.420 -- Converted brief adjudicative proceedings)**

Date last reviewed: **June 19, 2000**

Current reviewer: **Gilbert Brewer**

Date current review completed: **March 26, 2003**

Briefly explain the subject matter of the document(s):

- **WAC 458-20-100 describes the procedures that a taxpayer must follow to obtain an administrative review of an action by the Department of Revenue or a determination of the taxpayer's tax liability.**
- **WAC 458-20-10001 describes the process of the brief adjudicative proceedings conducted by the Department of Revenue pursuant to chapter 34.05 RCW (the APA). These proceedings are conducted for wholesale and retail cigarette license revocations or suspensions under RCW 82.24.550 and certificate of registration revocations under RCW 82.32.215.**
- **WAC 458-20-10002 describes the process of the formal adjudicative proceedings conducted by the Department pursuant to chapter 34.05 RCW (the APA). These proceedings include, but are not limited to, log export actions pursuant to chapter 240-15 RCW, orders to county officials issued pursuant to RCW 84.08.120 and 84.41.120, and converted brief adjudicative proceedings.**

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Public requests for review:

YES	NO	
	X	Is this document being reviewed at this time because of a public (e.g., taxpayer or business association) request?



If “yes,” provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs: (Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs) are considered interpretive and/or policy statements.)

YES	NO	
	X	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive or policy statement.)

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

3. Additional information: Identify any additional issues (other than those noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

BTA acquiescences -- The prior reviewer suggested that this topic be addressed in Rule 100. Since that time, the Department has adopted ETA 2009, which discusses the matter. Therefore, there is no longer a need to address this topic in the rule.

The prior reviewer recommended that the phone number provided in Rule 10001 be updated. In addition, the Department should consider reviewing and updating the process described in Rule 10001 as needed.



4. Listing of documents reviewed: The reviewer need identify only those documents that were not listed in the previous review of the rule(s). Use “bullets” with any lists, and include documents discussed above. Citations to statutes, interpretive or policy statements, and similar documents should include titles. Citations to Attorney General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).

Statute(s) Implemented:

Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs):

ETA 2009, BTA nonacquiescences

Court Decisions:

Board of Tax Appeals Decisions (BTAs):

Appeals Division Decisions (WTDs):

Det. No. 01-170, 21 WTD 254 (2002) -- 30-day appeal period for correction of a tax assessment is jurisdictional; failure to file within time period bars any appeal.

Attorney General Opinions (AGOs):

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

5. Review Recommendation:

- | | |
|---------------|---|
| <u> X </u> | Amend—Rules 100 & 10001 |
| <u> </u> | Repeal/Cancel (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.) |
| <u> X </u> | Leave as is (Appropriate even if the recommendation is to incorporate the current information into another rule.)— Rule 10002 |
| <u> </u> | Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.) |

Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.



If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

I agree with the prior reviewer that Rule 100 should be amended to accommodate the use of future pilot projects in appeals. I also agree that Rule 100 should be amended to prescribe the criteria for publication of determinations, as required by RCW 82.32.410. For the reasons stated above, however, there is no longer any need to discuss BTA acquiescences in this rule.

The Department should consider revising Rule 10001 to update the process relating to brief adjudicative proceedings.

6. Manager action: Date: 4/28/03

AL Reviewed and accepted recommendation

Amendment priority:

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